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FORMATION OF COMPLIANCE PROGRAM OF INDUSTRIAL ENTERPRISE

Compliance violations in Ukrainian companies continue to be a hot topic and cause significant financial losses for business owners. At the same time, the deterioration of the economic situation in the country and a decrease in the level of business activity force the owners of the companies to pay more attention to increasing the efficiency of their business, reducing the level of losses due to organizational, management miscalculations and fraudulent actions on the part of the staff.

The compliance program of an industrial enterprise is a universally recognized international system for countering threats and risk management, which ensures that the company's activities comply with the requirements of state bodies, self-regulating public and other organizations, compliance with legal norms, rules, recommendations and standards governing the company's activities.

Modern studies of the implementation of compliance in the activities of Ukrainian companies allow us to identify a number of areas that must necessarily implement the compliance program of the enterprise. This is primarily the development and implementation of a code or rules of corporate ethics. These rules should include not only moral and ethical standards of employee behavior, but also sanctions for their violation, moreover, these local normative acts should prescribe a mechanism for bringing employees to responsibility for violations of this code of conduct, as well as persons whose competence will include consideration of the nature of violations, the decision.

The next direction of the compliance program is to counter corruption and the receipt of other illegal incomes by employees of an organization (enterprise). This direction involves the development of a policy of receiving gifts by employees, defines the concept of "corporate secrets". In addition, liability for violations of this policy should be regulated.

The third direction of compliance programs, in our opinion, should be the development of a model for resolving conflicts of interest, and not only internal conflicts should be included in this model, but also external ones. The analysis of the conflict environment, the development of methods for diagnosing the level of conflict, the introduction of a mechanism for resolving conflicts, and, if necessary, the creation of a mediation center are envisaged. And the latest direction of the compliance program is the development of a strategy of interaction with partners and bodies regulating the activities of the enterprise, including supervisory authorities. Based on the above, it is possible to identify the main functions of the compliance program of the enterprise: analysis and internal audit of risks, the creation of a service for their monitoring and warning.

The compliance program creates the basic basis of enterprise control and is considered as an obligatory component of the management system, one of the most important parts of which is the internal control system that implements the compliance risk management methodology.

«Scientific look at the present»

The compliance program as an effective tool for minimizing compliance risks confidently takes on key positions in the management of modern organizations, not only financial institutions, but also companies in the real sector of the economy (industrial sector). In the Ukrainian and foreign expert community for quite a long time there have been discussions about the place and role of compliance functions in commercial organizations. The main purpose of these discussions is to define the “perimeter” of this program, more specifically, what does this program include, who is responsible for compliance risks, and where does the divide between compliance and, for example, the legal function or activities of the internal control and internal audit services go? The situation is complicated by the fact that the legislators, defining the norms that must be “ensured compliance,” and experts for the most part think and act in relation to the industrial specifics of the organization. The elaboration and specification of questions of legislative regulation and compliance with legal requirements in individual areas or industries are also very different.

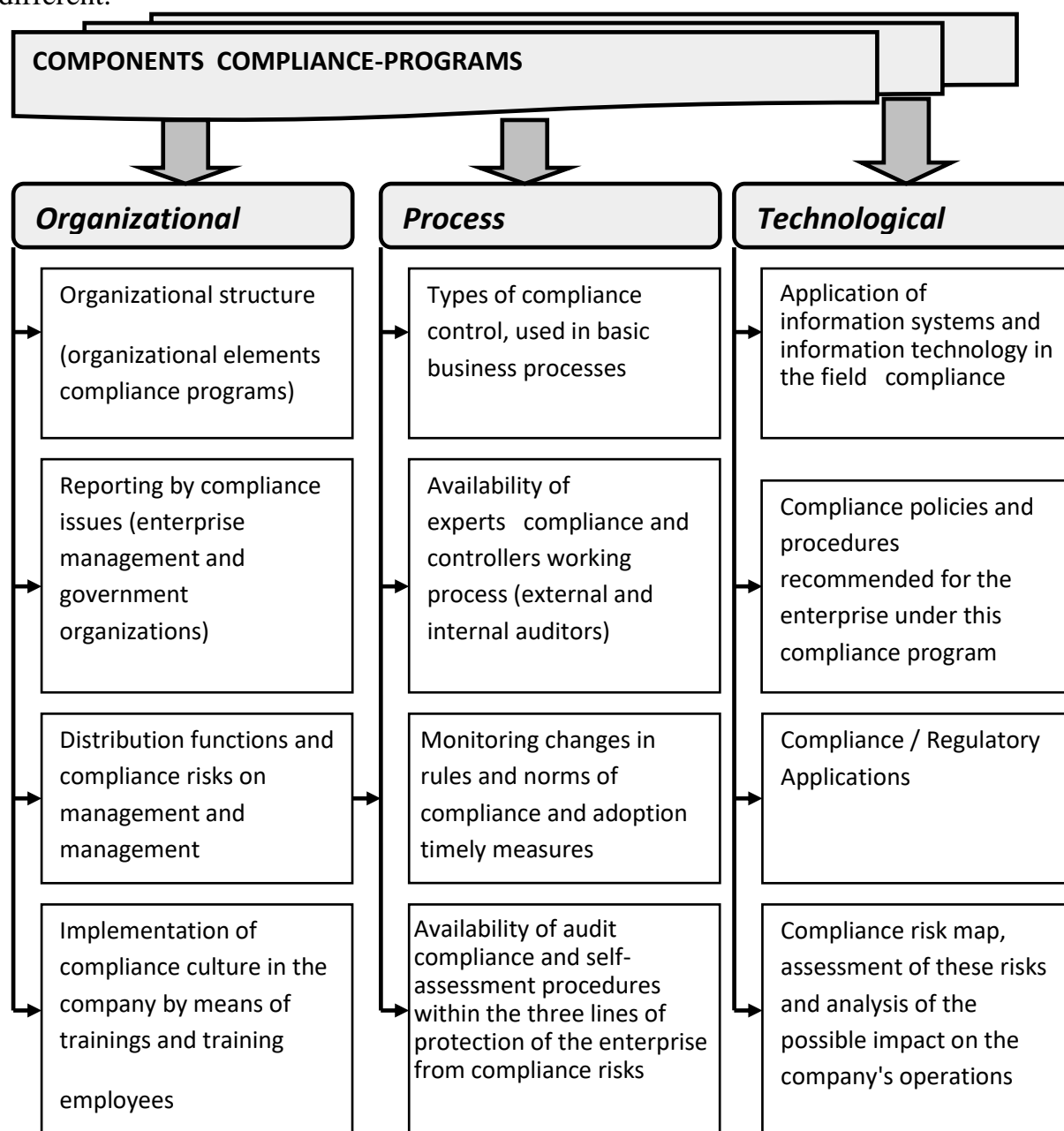


Figure 1 - The main components of the compliance program in an industrial enterprise

A systematic approach to the formation of compliance programs allows you to structure and create an effective function to ensure compliance with legal requirements in organizations of any type. The following issues are key: an approach to identifying areas of compliance and the methodology for building a compliance program; structuring compliance programs (centralized and decentralized compliance programs; separation of areas of responsibility with the function of risk management, internal control, internal audit); external evaluation of the compliance program (who assesses the compliance program for what and what actions to take at the enterprise in connection with this).

The basis of a systematic approach to the formation of compliance programs is the separation of the structural components of the system for ensuring compliance with legal requirements in an organization (compliance function) from directly legal requirements and norms in the context of types / areas of legislative regulation, which are valid for the organization. The compliance program includes 12 main elements - process, technological, organizational (Fig. 1) [2].

At the same time, the presence in the company of individual elements of the compliance program may be predetermined by law, and may be necessary in order to manage risk even in the absence of an imperative regulation of the regulator.

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